

CLASS TITLE:**SENIOR TAX AUDITOR (TAXATION)**

Class Code: 02682300

Pay Grade: 48A

EO Code: A

CLASS DEFINITION:

GENERAL STATEMENT OF DUTIES: Within the Department of Revenue (DOR) Division of Taxation, to perform comprehensive tax audits of a difficult and complex nature by reviewing accounting and related financial records or reports of individual, partnership and corporate business organizations including major multistate corporate entities doing business in the State in order to determine their tax liability under the State's tax laws; to perform such audits at corporate locations situated in out-of-state sites on an overnight(s) basis; as assigned by management and on a project basis, may plan, organize, coordinate, and direct the work of employee(s) engaged in tax audits; to prepare reports as to the results of such audits and projects; to participate in hearings of various forms and formalities; and to do related work as required.

SUPERVISION RECEIVED: Works under the general supervision of a superior from whom assignments are received in outline form with considerable latitude for the exercise of initiative and independent judgement; work is reviewed through conferences and submitted reports for results obtained and conformance to laws, departmental or agency policies, objectives, rules and regulations, and accepted auditing methods, practices, and techniques.

SUPERVISION EXERCISED: To train, guide and coach less experienced Tax Auditors. As assigned by management and on a project basis, may be required to plan, assign, oversee and review the work of one or more employees engaged in tax auditing work.

ILLUSTRATIVE EXAMPLES OF WORK PERFORMED:

Within the Department of Revenue (DOR) Division of Taxation, to perform comprehensive tax audits of a difficult and complex nature by reviewing accounting and related financial records or reports of individual, partnership and corporate business organizations including major multistate corporate entities doing business in the State in order to determine their tax liability under the State's tax laws.

To perform such audits at corporate locations situated in out-of-state sites on an overnight(s) basis.

As assigned and on a project basis, may plan, organize, coordinate, and direct the work of employee(s) engaged in tax audits.

To prepare reports as to the results of such audits and projects.

To participate in hearings of various forms and formalities.

To review evidentiary materials to determine income, corporation, and excise tax liability to determine appropriate tax methods to complete audits.

To research taxpayer and operation in various sources by correspondence and/or personal interaction.

To review accounting records and income, corporation, and excise tax returns.

To evaluate methods necessary to complete the audit.

To formulate audit results to determine tax liability.

To compile, compose and write reports of the audit results.

To prepare written reports as to the findings of such audits.

To present the findings of the audit to the taxpayer or his representative and attempt to gain concurrence from said taxpayer on all phases of the audit.

To be responsible for preparing material for use in the prosecution of delinquent accounts and for the prosecution of those who have violated the provisions of the tax laws.

To conduct interviews or conferences for the purpose of clarifying matters involving tax liability and, when necessary, to advise on matters pertaining to the interpretation of the various provisions of the tax laws.

To interpret and apply the various provisions of the tax laws dealing with taxpayer liability, determinations, assessment and collections, or other comparable tax provisions under the law and to consult with a superior in difficult cases or on matters of law interpretation

To assist superiors in the development of policies, rules, and regulations necessary for the enforcement of the various provisions of the tax laws.

To do related work as required.

REQUIRED QUALIFICATIONS FOR APPOINTMENT:

KNOWLEDGE, SKILLS AND CAPACITIES: A thorough knowledge of the principles, practices and techniques of accounting and the pertinent provisions of the State's tax laws, rules and regulations dealing with taxpayer liability and the ability to apply such knowledge, as assigned, in performing tax audits of a difficult and complex nature of accounting and related financial records or in planning, organizing, coordinating and directing the work of a staff engaged in the conduct of a small tax program involving the determination and assessment of taxpayer liability; the ability to interpret, explain and apply the various provisions of the State's tax laws, rules and regulations dealing with taxpayer liability, determinations, assessments and collections, or other comparable tax provisions under the law; the ability to research, compile and compose written financial reports and findings the ability to conduct interviews or conferences with taxpayers, or their appointed representatives, to clarify matters involving tax liability or to present findings of an audit to a taxpayer and to attempt to reach an agreement on the determination of tax liability; skill in performing a wide variety of basic to advanced mathematical computations; the ability to assist superiors in the development of policies, rules and regulations necessary for the enforcement of the various provisions of the State's tax laws; the ability to establish and maintain effective working relationships with taxpayers and to assess and explain tax determinations made and/or audits performed; the ability to utilize a variety of computer software in the completion of duties as well as to guide and coach other staff in the proper use of such software; and related capacities and abilities.

EDUCATION AND EXPERIENCE:

Education: Possession of a Bachelor's or Master's degree from a college of recognized standing in Accounting or a closely related financial field; and

Experience: Employment as a Tax Auditor II; or, employment in an auditing or accounting position requiring the preparation, examination, or auditing of financial records for the preparation and filing of tax returns or the determination and/or assessment of taxpayer liability; or, employment in a position in a governmental agency involving the interpretation and/or application of tax laws or the enforcement of laws under which taxes are assessed and collected.

SPECIAL REQUIREMENT: At the time of appointment must possess a valid motor vehicle operator's license. Said license must be maintained as a condition of employment.

Class Created: August 25, 1991

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